

Scottish charity number: SC010313
Congregation number: 010135

Edinburgh Pentlands Parish Church of Scotland

Annual Report and Financial Statements
Year ended 31 December 2025

Edinburgh Pentlands Parish Church of Scotland

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Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2025

The Trustees present the annual report and accounts for Edinburgh Pentlands Parish Church of Scotland for the year ended 31 December 2025.

Objectives and activities

Overview

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Edinburgh Pentlands Parish Church is very much concerned with community, working to provide a heart and soul for this suburban parish in the South West of Edinburgh. We strive to ensure that people will find that we provide a living, disciple community including:

- worship in varied styles – traditional and Messy Church
- a warm welcome for those starting out on the journey of faith
- opportunities for all ages to learn and grow as Christians
- community building so that people come to know and understand each other
- service to others by providing talents, time and money

Ministry

At the start of 2025, our Locum Minister was Rev Matthew Ross. Matthew departed to take up another post on 7 November 2025 and was succeeded as Locum Minister by Rev Rita Welsh. On 30 November, Callum Macfarlane-Grieve preached as Sole Nominee to become our new Minister and the congregation voted in favour of Callum Macfarlane-Grieve by an overwhelming majority. It is planned that Callum Macfarlane-Grieve will become Minister of the Parish at a service of Ordination and Induction on 26 February 2026.

The Minister or Locum Minister conducts weddings, funerals and baptisms for the parish. During 2025, the Locum Ministers and other members of the congregation with suitable experience officiated at nineteen funerals and one baptism.

Buildings

The General Trustees of the Church of Scotland own the Colinton Church buildings, including the former Colinton Manse, the Juniper Green Church buildings, and the new Manse at 418 Lanark Road, all of which properties are managed on a day-to-day basis by the Kirk Session of Edinburgh Pentlands Parish Church of Scotland.

The Kirk Session of Edinburgh Pentlands Parish Church owns the Dreghorn Loan Hall.

The Colinton Church room facilities which are part of the Colinton Church buildings and the Juniper Green halls which are part of the Juniper Green Church buildings are made available to other church bodies and local organisations for meetings and activities. The Dreghorn Loan Hall, which is situated about half a mile south of the Colinton Church building, is partly leased to a private nursery on a five-year lease and partly used for church activities and local community group meetings and activities.

The Colinton Church rooms host the Swing Café on Tuesdays to Saturdays, and while the Café is open the Colinton Church sanctuary is open to visitors.

During 2025 a new Manse was acquired for Edinburgh Pentlands at 418 Lanark Road.

At 31 December 2025, a Planning Application for 5 new parking spaces in the grounds between the previous Colinton Manse and Colinton Church was under consideration by Edinburgh Council. It is the strategy of Edinburgh Pentlands Parish Church of Scotland, agreed with the General Trustees, that once this Planning Application is resolved, the previous Colinton Manse will be sold.

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2025

Objectives and activities (continued)

Buildings (continued)

A boundary line between the Colinton Church grounds and Colinton Manse has been identified on plans, and once the outcome of the car parking application is known, it is intended that the current Title Deed which includes both Colinton Church and Colinton Manse will be split, and Colinton Manse put up for sale. It is anticipated that this could raise approximately £1,000,000.

The purchase of the new Manse at 418 Lanark Road was paid for by the General Trustees, largely by using funds held by the General Trustees on behalf of Edinburgh Pentlands, most of which came from the sale of the previous Juniper Green Manse. The balance of £51,000 has been loaned to Edinburgh Pentlands by the General Trustees. Once the Colinton Manse is sold, this loan will be repaid from the proceeds and the remainder of the money raised from the sale of Colinton Manse will form a fund held centrally by the Church of Scotland General Trustees to support property matters of Edinburgh Pentlands Parish Church of Scotland (recent Church legislation also permits some non-property related uses of this fund).

Achievements and performance

(1) Worship – Praising God in our meetings and in public and civic settings

Weekly worship is held at 9:45am at Colinton Church and at 11:15am at Juniper Green Church on Sunday mornings. On the last Sunday of the month a joint service is held and the service in the other Church building is cancelled – joint services are held at Colinton Church on the last Sunday of odd numbered months and at Juniper Green Church on the last Sunday of even numbered months. This pattern was modified on Remembrance Sunday when services were held at 10:30am in both Church buildings, and additional services also took place during Holy Week (at 7:00pm at Colinton Church on Monday 14, Wednesday 16 and Friday 18 April and at Juniper Green Church on Tuesday 15 April and Thursday 17 April) and at Christmas (Carol service at 6:30pm in Colinton Church on Sunday 14 December, additional Christmas Eve services at 6:30pm in both Colinton and Juniper Green Churches and at 11:30pm in Colinton Church and a Christmas Day service at 11:15am in Juniper Green Church). The music at the Colinton Church weekly services is usually accompanied by either Band or Choir, and the music at Juniper Green Church is usually accompanied by Choir. One or other of the weekly services (on a rota basis) is live-streamed with arrangements such that this can be either viewed “live” or later. Links to the live-stream location are sent out by email to the congregation as part of a weekly email update. Lay involvement in the leading of the services includes a rota of weekly Bible readers at both Church buildings, leaders of intercessory prayers at Colinton and volunteers to pray with the Minister prior to the service at Juniper Green.

Afternoon Tea at Colinton Church is held for Senior members of the congregation once per month from February to June and from September to November. This includes a short service held in the Church prior to Afternoon Tea together in the Swing Café. Transport is provided for those less mobile in order for them to be able to attend.

A monthly service is also held in St Margaret’s Court sheltered housing.

(2) Nurture – Growing a Christian Community

We support our members, and others familiar with the faith, in their devotional life through prayer and opportunities for sharing. A weekly online “Prayer Space” takes place on Tuesdays by Zoom and prayer notes are issued by email to Prayer Space usual supporters. A link to the notes is included in the weekly Congregational email, with encouragement to use them at some suitable time during the week.

We try to enable people to live out their faith by offering them opportunities to engage with their passions and exercise their talents. We communicate these through our bi-monthly church magazine “The Parish Publication” and on our website.

Those who have chosen to provide their email addresses and receive updates from the Church are sent emails weekly by the Church Secretary with information. At the end of 2025 there were 534 email addresses included in this circulation.

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Achievements and performance (continued)

(2) Nurture – *Growing a Christian Community (continued)*

Copies of 'Our Daily Bread' freely available provide a framework of daily readings reflections and prayer points for personal use.

On 5 Wednesday evenings during Lent, a Lent Study Group "At the Cross" was held. This consisted of a series of Bible Studies – "The Centurion – Finding Truth", "The Criminal – Finding Forgiveness", "Mary – Finding Trust", "Thaddeus – Finding Faith under Fire" and "Martha – Finding Life"

(3) Fellowship - *Meeting and getting to know people in a more in-depth way*

Edinburgh Pentlands Parish Church works hard at nurturing relationships and networks which promote sharing, relational connections and community values.

Our Swing Café in the Dell Room at Colinton Church offers the community a church venue to meet and have a coffee or light lunches on Tuesdays, Wednesdays, Thursdays, Fridays and Saturdays. The café is very well supported. All the helpers at the Swing Café other than the Catering Manager are volunteers.

At Juniper Green Church a monthly Soup and Roll lunch is held, and also a weekly Open Door Cafe on Tuesdays during term-time for pre-school children and those who care for them.

On Sundays, tea and coffee are offered to the congregation in the Dell Room following Colinton Church services, and in the Juniper Green Halls prior to Juniper Green Church services. These give a good opportunity for worshippers to gather together informally.

The Green Strollers walking group gives an opportunity for members to meet and walk together once every three weeks.

The Guild of Friendship offers a varied programme of fortnightly afternoon meetings at Juniper Green from September to April.

(4) Service – *Working together to address the needs in the community, parish and beyond*

The Locum Minister is supported in providing pastoral care to members of the congregation by the Pastoral Care Development Worker, Steven Leung. The Pastoral Care Development Worker is responsible for visiting or staying in contact with approximately 100 members of the congregation who were housebound, in hospital, in sheltered accommodation or nursing homes.

At the start of 2025, our Pastoral Care Worker was Nikki McCabe. Unfortunately, Nikki suffered from a period of ill-health and decided to leave her post in June. Steven Leung was recruited as replacement starting in November.

A number of volunteers from the Church support the Bethany Care Van which provides help to the homeless in central Edinburgh.

A Fairtrade table staffed by a small, dedicated band of volunteers is available after the services at Colinton Church on most Sunday mornings which enables members of the Congregation to buy a selection of Fairtrade goods.

Our Harvest Service at the start of October provided an opportunity for us to donate a considerable number of items for the Food Bank at Holy Trinity Church, Wester Hailes. As an extra gift to the Foodbank, a collection of Easter Eggs from the congregation was organised on Easter Sunday.

Christian Aid envelopes were provided for those attending the Church in early May to encourage them to make donations to Christian Aid during Christian Aid week.

We support the Blythswood Care shoebox appeal which aims to provide a shoebox of Christmas gifts to children in disadvantaged countries. 130 filled shoeboxes were donated to the appeal in October 2025.

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(4) Service – *Working together to address the needs in the community, parish and beyond (continued)*

We also support the local Salvation Army appeal for new Christmas toys. The donations by members of the congregation on 30 November filled the deputy Session Clerk's car and were delivered to the Salvation Army at Gorgie, Edinburgh.

Christmas gifts are delivered to elderly and infirm members of the Congregation.

The Congregation at the Christmas Eve services were invited to contribute to the three charities Christian Aid, CHAS and Love From Jamie and £1,608 was raised which was split equally between the three charities.

(5) Mission - *reaching out to Edinburgh Pentlands Parish Church members and the wider Community*

Messy Church meets in the Dreghorn Loan Hall once per month, usually on the first Saturday of the month, 2:30-4pm. Meetings took place from January to May and then from September to December after a break for the summer school holidays. Messy Church values ensure that we are Christ-centred, that we encourage creativity, celebration, hospitality and that we are open to all ages. We have chosen to encourage families with children to attend and most of the children who attend range in age up to 11 years of age. Each session includes an opportunity for crafts, games or science-based activities supporting a Christian theme followed by songs and/or a Bible story. Hot drinks, juice and snacks are then provided.

We are now coming to the end of our third year of running Messy Church and it has been a joy to watch children grow and develop over this time. Our average attendance for the last year was 19 children per session (range 11–27), with 9 families attending more than 50% of our sessions. Including children, their adults and our volunteers, we typically have 40-70 people in the hall. We now have 82 families who have elected to stay on our e-mail contact list, although not all families are actively engaged in Messy Church sessions at present.

The Church Contacts scheme previously run by Colinton Parish Church continued with doorstep calls being made in July and Christmas Cards being delivered in November/December. In November/December those reached by the scheme were extended to include those previously members of Juniper Green Church who lived in the Colinton area. It was hoped to expand the Church Contacts scheme to cover the area which was previously Juniper Green Parish but insufficient volunteers were available by November.

The Dreghorn Loan Hall is widely used by community groups including Rainbows, Brownies, Guides and Rangers. The Colinton Literary Society which was started by Colinton Parish Church over 100 years ago provides a weekly programme of speakers at the Dreghorn Loan Hall on Wednesday evenings on a wide variety of topics.

The Stableroom Playgroup meets in the Colinton Church Rooms on Tuesdays, Wednesdays and Thursdays and other groups use the Redford Room at other times. A group of Guides uses the Dell Room on Monday evenings and a group of Rainbows uses the Dell Room on Tuesday evenings.

The Halls at Juniper Green are widely used by community groups including Beavers, Rainbows, Brownies, Scouts and Guides.

During 2025, the sum of £3,650 was received from the Presbytery as the share of the "North Merchiston Fund" allocated to Edinburgh Pentlands. It is a requirement that the grant must be used for mission purposes i.e. to develop work in the parishes and/or to highlight the work of the church in the local communities. In view of the vacancy process during 2025, this sum has been placed in a restricted fund and the Outreach Group of the Kirk Session are intending to propose a suitable use for it during 2026.

(6) Conclusion

We continue to live out our purpose, and through the grace of God, we continue to worship God, follow the Christian faith, seek to communicate our faith to others and show by example and by service that we are a Christian community here in the united parish of Edinburgh Pentlands.

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2025

Financial review

Principal sources of funding

The Church is primarily funded by church members through their offerings and the Gift Aid thereon.

Results for the year

The Accounts for the year are set out on pages 11 to 20. The Statement of Financial Activities on page 11 shows a deficit before investment gains/(losses) of £47,027 (2024: surplus of £48,099).

The Church's funds totalled £1,084,945 (2024: £1,105,559) at the end of the year and are divided between restricted/endowment funds of £233,279 (2024: £219,948) and unrestricted funds of £851,666 (2024: £885,611). The amounts held within each of the restricted funds and their purposes are disclosed in Note 12 of the accounts. The Church's largest single asset is the Dreghorn Loan Hall which is carried at a value of £450,000. The investments, which total £401,594 (2024: £375,181) at 31 December 2025 are held in the Church of Scotland Investors Trust.

Reserves

It is the policy of the church to hold unrestricted funds excluding tangible fixed assets, of up to nine months' expenditure. At 31 December 2025, the Church held unrestricted funds of £851,666, comprising tangible fixed assets of £450,000 and other net assets of £401,666 of which £84,039 has been designated for the activities of the Swing Café and Boys Brigade. The general reserves remaining of £317,627 currently exceed the nine-month target.

Risk assessment

All areas of risk relevant to the ongoing operations of the charity are monitored and reviewed. The principal focus has been on the financial stability of the church, the maintenance of church property, and planning for the future. The Trustees are satisfied that adequate and appropriate procedures and systems are in place to mitigate exposure to major risks.

Constitution and governance

Edinburgh Pentlands Parish Church of Scotland is a Church of Scotland congregation administered in accordance with the terms of the Unitary constitution and subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The Elders serving on the Kirk Session are the trustees of the charity and have been chosen from those members of the church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. During a vacancy while there is no Minister the Presbytery appoints an Interim Moderator. The Kirk Session is responsible for the recruitment, appointment, induction and training of new trustees, when required.

The Kirk Session is chaired by the Minister or Interim Moderator and met for ordinary business seven times during 2025. Certain responsibilities are delegated to the Finance group, the Property group, the Staffing group and other groups, as appropriate.

The Minister, Session Clerk, Church Secretary, Pastoral Care Development Worker, Church Officer, Administrative Assistant, Director of Music (Colinton) and Organist (Juniper Green) form the Ministry team with day-to-day responsibility for the running of the Church. Note that at 31 December 2025, the position of Organist at Juniper Green was vacant.

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Annual report for the year ended 31 December 2025

Constitution and governance (continued)

Trustee office bearers:

Interim Moderator	Rev Ian MacDonald
Session Clerk	Ian Morrison
Treasurer	Clare Laybourn (from 17 November 2025) Graeme Clark (until 17 November 2025)

Trustees:

Catherine Banks, Douglas Buchanan, Gordon Campbell, Catriona Clarke, Robert Cleland, Kathleen Davidson, Alison Downie, Martin Elliot, Brian Falla, Irene Falla, Hamish Fraser, Ian Gilmour, Maureen Heathwood, Frances Jack, Gemma King, Clare Laybourn, Alyson Lochhead, Ian Lochhead, Rev Ian MacDonald, Alasdair Mackenzie, Vivienne MacPhail, Michael Merriman, Ian Morrison, Susan Park, Meryn Pearce, Sheila Porteous, Colin Proctor, Alison Reid, Sarah Rhynas, Alison Robertson, Avril Scott, John Sharp, Janet Shepherd, Marion Thomson, Nancy Tonner, Avril Wilson and James Wilson.

The following served for part of the year: Graeme Clark (resigned 17 November 2025), Flora Henning (resigned 7 October 2025), Ann Jakeman (resigned 18 August 2025), Florence Kinnear (died 16 December 2025), Doug Knox (resigned 27 January 2025).

Day to day oversight for financial matters is delegated to the Finance group.

Reference and administrative information

Charity name:	Edinburgh Pentlands Parish Church of Scotland, Edinburgh
Charity registration number:	SC010313
Congregation number:	010135
Contact address:	The Church Office Edinburgh Pentlands Parish Church of Scotland Dell Road Edinburgh EH13 0JR
Website:	https://edinburghpentlands.church
Bankers:	Royal Bank of Scotland 239 St Johns Road Edinburgh EH12 7XA

Edinburgh Pentlands Parish Church of Scotland

Annual report for the year ended 31 December 2025

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards.

Charity law in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006 (as amended). The Trustees are also responsible for taking such steps as are reasonably open to them to safeguard the charity's assets and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website.

Signed on behalf of the Trustees

Ian Morrison

Ian Morrison

Session Clerk

18 March 2026

Edinburgh Pentlands Parish Church of Scotland

Report of the Independent Examiner to the Trustees for the year ended 31 December 2025

I report on the accounts of the church for the year ended 31 December 2025 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alison Franks

Alison Franks CA
Director

Cornerstone Accounting Ltd
Chartered Accountants

11 Erngath Road
Bo'ness
EH51 9DP

Date: 23 March 2026

Edinburgh Pentlands Parish Church of Scotland

Statement of Financial Activities

For the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total £	Unrestricted funds £	Restricted funds £	Endowment funds £	2024 Total £
Income and endowments									
Donations and legacies	2	244,733	5,440	-	250,173	260,268	984	-	261,252
Income from charitable activities	3	58,078	-	-	58,078	53,262	-	-	53,262
Income from trading activities	4	76,888	-	-	76,888	61,028	-	-	61,028
Income from investments	5	13,645	1,704	-	15,349	13,978	1,773	-	15,751
Other income	6	-	-	-	-	33,573	15,796	-	49,369
Total income and endowments		393,344	7,144	-	400,488	422,109	18,553	-	440,662
Expenditure									
<i>Expenditure on charitable activities</i>									
Charitable activities	7	444,367	3,148	-	447,515	390,163	2,400	-	392,563
Total expenditure		444,367	3,148	-	447,515	390,163	2,400	-	392,563
Net income/(expenditure) before gains/(losses) on investments									
		(51,023)	3,996	-	(47,027)	31,946	16,153	-	48,099
Net gains/(losses) on investments	9	13,532	-	12,881	26,413	11,673	-	14,034	25,707
Net income/(expenditure)		(37,491)	3,996	12,881	(20,614)	43,619	16,153	14,034	73,806
Transfers between funds	12	3,546	(3,546)	-	-	-	-	-	-
Net movement in funds		(33,945)	450	12,881	(20,614)	43,619	16,153	14,034	73,806
Total funds brought forward		885,611	52,038	167,910	1,105,559	841,992	35,885	153,876	1,031,753
Total funds carried forward		851,666	52,488	180,791	1,084,945	885,611	52,038	167,910	1,105,559
Represented by:									
Unrestricted funds	12	851,666	-	-	851,666	885,611	-	-	885,611
Restricted funds	12	-	52,488	-	52,488	-	52,038	-	52,038
Endowment funds	12	-	-	180,791	180,791	-	-	167,910	167,910
Total funds		851,666	52,488	180,791	1,084,945	885,611	52,038	167,910	1,105,559

The notes on pages 11 to 20 form part of these financial statements.

Edinburgh Pentlands Parish Church of Scotland

Balance sheet

As at 31 December 2025

	Notes	Unrestricted funds	Restricted funds	Endowment funds	2025 Total	Unrestricted funds	Restricted funds	Endowment funds	2024 Total
		£	£	£	£	£	£	£	£
Fixed assets									
Tangible assets	8	450,000		-	450,000	450,000	-	-	450,000
Investments	9	220,803	-	180,791	401,594	207,271	-	167,910	375,181
Total fixed assets		670,803	-	180,791	851,594	657,271	-	167,910	825,181
Current assets									
Debtors	10	14,700	-	-	14,700	64,943	-	-	64,943
Cash at bank and in hand		184,684	52,488	-	237,172	176,894	52,038	-	228,932
Total current assets		199,384	52,488	-	251,872	241,837	52,038	-	293,875
Liabilities									
Creditors: falling due within one year	11	18,521	-	-	18,521	13,497	-	-	13,497
Net current assets		180,863	52,488	-	233,351	228,340	52,038	-	280,378
Total assets less current liabilities		851,666	52,488	180,791	1,084,945	885,611	52,038	167,910	1,105,559
Net assets		851,666	52,488	180,791	1,084,945	885,611	52,038	167,910	1,105,559
Funds of the charity									
Unrestricted funds	12	851,666	-	-	851,666	885,611	-	-	885,611
Restricted funds	12	-	52,488	-	52,488	-	52,038	-	52,038
Endowment funds	12	-	-	180,791	180,791	-	-	167,910	167,910
Total charity funds		851,666	52,488	180,791	1,084,945	885,611	52,038	167,910	1,105,559

The financial statements on pages 9 to 20 were approved by the Trustees on 18 March 2026 and signed on their behalf by:

Clare Laybourn

Ian Morrison

Clare Laybourn, Treasurer

Ian Morrison, Session Clerk

The notes on pages 11 to 20 form part of these financial statements.

Edinburgh Pentlands Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with FRS 102, and in compliance with the Charities SORP 2019 (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

Edinburgh Pentlands Parish Church of Scotland meets the definition of a public benefit entity under FRS 102.

Basis of financial statements

The financial statements have been prepared on an accruals basis. The Trustees consider that there are no material uncertainties so the accounts have been prepared on a going concern basis.

Income and debtors

All income is recognised when the Charity is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Interest on funds held on deposit is included when receivable.

Donated goods and services, principally the service of volunteers, have not been quantified for the purposes of the financial statements.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Taxation

The Charity is exempt from Corporation Tax on its charitable activities and is not registered for VAT. Expenditure therefore includes any irrecoverable VAT.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, Church rooms, Manse and Watch House, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. The charity owns the halls at 22 Dreghorn Loan and these are carried at £450,000. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets over £4,000 are capitalised. Depreciation is provided at the following percentages on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Feuhold buildings (residual value always deemed to be in excess of cost)	0%
Fixtures, fittings and office equipment	25%

Edinburgh Pentlands Parish Church of Scotland

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies (continued)

Investments

Investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Unrestricted funds comprise income received for the objects of the charity without further specified purpose and are available as general funds or are placed within designated funds which can be used for purposes in agreement with its charitable objectives.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income arising is used for the purpose defined in the objects of the charity.

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

2. Donations and legacies	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Individual donations	191,904	1,790	193,694	155,025	984	156,009
Open plate collections	6,140	-	6,140	6,359	-	6,359
Gift aid receivable	43,121	-	43,121	39,423	-	39,423
Grants	-	3,650	3,650	5,632	-	5,632
Legacies	-	-	-	51,500	-	51,500
Other donations	3,568	-	3,568	2,329	-	2,329
	244,733	5,440	250,173	260,268	984	261,252
3. Income from charitable activities	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Swing Café income	57,978	-	57,978	52,912	-	52,912
Weddings and funerals	100	-	100	350	-	350
	58,078	-	58,078	53,262	-	53,262
4. Income from trading activities	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Rental income - Dreghorn Loan Hall	51,382	-	51,382	48,960	-	48,960
Utilities contribution - Dreghorn Loan Hall	5,400	-	5,400	-	-	-
Rental income - church hall rental	20,106	-	20,106	12,068	-	12,068
	76,888	-	76,888	61,028	-	61,028
5. Income from investments	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Investment income	12,619	1,704	14,323	12,220	1,773	13,993
Bank interest	1,026	-	1,026	1,758	-	1,758
	13,645	1,704	15,349	13,978	1,773	15,751
6. Other income	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Transfer of assets on union with Juniper Green Church	-	-	-	33,573	15,796	49,369
	-	-	-	33,573	15,796	49,369

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

7. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Ministry costs						
Giving to Grow contribution	154,735	-	154,735	122,829	-	122,829
Presbytery dues	4,101	-	4,101	2,533	-	2,533
Locum fees and expenses	12,194	-	12,194	20,559	-	20,559
Pulpit supply	800	-	800	-	-	-
Minister's expenses	-	-	-	852	-	852
	171,830	-	171,830	146,773	-	146,773
Local congregational activities						
Gross salaries	83,262	-	83,262	67,179	-	67,179
Employer pension	1,238	-	1,238	935	-	935
Pastoral care and outreach	809	-	809	1,429	589	2,018
Music and worship expenses	11,577	2,828	14,405	3,051	1,786	4,837
Ministry resources	316	-	316	210	-	210
Youth activities	237	286	523	-	-	-
Equipment and software	5,379	-	5,379	6,023	-	6,023
Parish Publication magazine	5,116	-	5,116	4,747	-	4,747
Consultancy fee - Listening Project	-	-	-	-	-	-
Charitable donations (note 14)	3,566	-	3,566	1,515	-	1,515
Bookkeeping and payroll fees	5,994	-	5,994	5,350	-	5,350
Paid to Cornerstone Accounting:						
Independent examiner's fee	1,140	-	1,140	900	-	900
Payroll fees	1,008	-	1,008	804	-	804
	124,096	3,114	127,210	98,540	2,375	100,915
Property costs						
Fabric repairs and maintenance	42,203	-	42,203	47,504	-	47,504
Utility costs	57,664	-	57,664	39,026	-	39,026
Insurance	15,301	-	15,301	13,225	-	13,225
Council tax	(6,387)	-	(6,387)	7,170	-	7,170
Cleaning costs	14,463	-	14,463	10,446	-	10,446
	123,244	-	123,244	117,371	-	117,371
Swing Cafe costs						
Purchases and overheads	20,300	-	20,300	22,004	-	22,004
Cleaning costs	3,496	-	3,496	4,346	-	4,346
	23,796	-	23,796	26,350	-	26,350
Other costs						
Bank charges	1,401	34	1,435	1,129	25	1,154
Total expenditure	444,367	3,148	447,515	390,163	2,400	392,563

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

The average number of staff during the year was 7 (2024: 5). No employees were paid more than £60,000. In addition, our locum was paid £11,402 in salary costs to the Church of Scotland.

All Church of Scotland congregations contribute to the National Stipend Fund which pays the employment costs of the Minister. Minister's stipends are paid in accordance with the national stipend scale which is related to years of service. This year, the minimum stipend was £32,433 and the maximum (for more than 5 years' service) was £39,856.

There are no paid staff of the Church who fall within the definition of Key Management Personnel.

No accrual has been made for holiday pay at the year-end as unused holidays are not carried forward.

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

8. Tangible fixed assets

	Buildings £	Total £
Cost		
At 1 January 2025 and 31 December 2025	450,000	450,000
Depreciation		
At 1 January 2025 and 31 December 2025	-	-
Net book value		
At 31 December 2025 and 31 December 2024	450,000	450,000

The building asset is the Dreghorn Loan Hall.

9. Investments

	Unrestricted funds £	Endowment funds £	2025 £	Unrestricted funds £	Endowment funds £	2024 £
Market value at 1 January	207,271	167,910	375,181	162,797	153,876	316,673
Additions	-	-	-	32,801	-	32,801
Unrealised gains	13,532	12,881	26,413	11,673	14,034	25,707
Market value at 31 December	220,803	180,791	401,594	207,271	167,910	375,181

The following comprise the investment portfolio of the Church:

	2025 Cost £	Market value £
Church of Scotland Growth Fund - 49,150 units at £6.88 per unit (2024: 49,150 unit at £6.38)	162,132	338,152
Church of Scotland Income Fund - 5,570 units at £11.06 per unit (2024: 5,570 units at £11.06)	59,436	63,442
Market value at 31 December	221,568	401,594

10. Debtors

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Trade debtors	1,305	-	1,305	1,321
Gift aid recoverable	13,395	-	13,395	13,622
Other debtors	-	-	-	50,000
	14,700	-	14,700	64,943

11. Creditors: falling due within one year

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Trade creditors	15,946	-	15,946	9,399
Accruals and deferred income	1,050	-	1,050	2,715
Taxation and social security	1,525	-	1,525	1,383
	18,521	-	18,521	13,497

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

12. Funds movements

Current year

	Balance at 1 Jan 2025	Income	Expenditure	Gains/(losses)	Transfers	Balance at 31 Dec 2025
	£	£	£	£	£	£
Unrestricted funds						
General fund	808,228	330,507	384,306	13,198	-	767,627
Fabric fund	405	-	739	334	-	-
Swing Café fund	61,205	58,704	41,568	-	-	78,341
Boys Brigade fund	5,565	133	-	-	-	5,698
JG - Ministerial assistance fund	2,509	-	2,509	-	-	-
JG - Organ fund	2,372	4,000	9,918	-	3,546	-
JG - Fabric fund	5,327	-	5,327	-	-	-
Total unrestricted funds	885,611	393,344	444,367	13,532	3,546	851,666
Restricted funds						
Benevolent fund	10,331	1,013	-	-	-	11,344
Comrie fund	9,620	581	-	-	-	10,201
Flower fund	1,294	1,558	644	-	-	2,208
Colinton Youth Initiative fund	2,750	-	107	-	-	2,643
Organ and other music fund	10,954	-	1,608	-	(3,546)	5,800
Tristan Moxey fund	1,241	300	179	-	-	1,362
Praise fund	52	42	-	-	-	94
JG - Nurture fund	172	-	-	-	-	172
JG - Kids' Church fund	431	-	-	-	-	431
JG - Youth fund	1,139	-	-	-	-	1,139
JG - Benevolent fund	4,391	-	-	-	-	4,391
JG - Choir fund	3,105	-	-	-	-	3,105
JG - Flower fund	806	-	610	-	-	196
JG - Christian Action fund	5,752	-	-	-	-	5,752
North Merchiston Mission fund	-	3,650	-	-	-	3,650
Total restricted funds	52,038	7,144	3,148	-	(3,546)	52,488
Endowment funds						
Benevolent fund	45,492	-	-	3,525	-	49,017
Comrie fund	13,411	-	-	874	-	14,285
AC Cooper fund	107,758	-	-	8,445	-	116,203
Flower fund	1,249	-	-	37	-	1,286
Total endowment funds	167,910	-	-	12,881	-	180,791
Total funds	1,105,559	400,488	447,515	26,413	-	1,084,945

Prior year fund movements overleaf

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

12. Funds movements (continued)

Prior year

	<i>Balance at 1 Jan 2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gains/(losses)</i>	<i>Transfers</i>	<i>Balance at 31 Dec 2024</i>
	£	£	£	£	£	£
Unrestricted funds						
General fund	787,779	355,460	346,583	11,572	-	808,228
Fabric fund	-	304	-	101	-	405
Swing Café fund	51,084	53,701	43,580	-	-	61,205
Boys Brigade fund	3,129	2,436	-	-	-	5,565
Total unrestricted funds	841,992	411,901	390,163	11,673	-	875,403
Restricted funds						
Benevolent fund	9,784	1,042	495	-	-	10,331
Comrie fund	9,008	612	-	-	-	9,620
Flower fund	1,634	751	1,091	-	-	1,294
Colinton Youth Initiative fund	2,750	-	-	-	-	2,750
Organ and other music fund	11,674	-	720	-	-	10,954
Tristan Moxey fund	1,035	300	94	-	-	1,241
Praise fund	-	52	-	-	-	52
JG - Nurture fund	-	172	-	-	-	172
JG - Kids' Church fund	-	431	-	-	-	431
JG - Youth fund	-	1,139	-	-	-	1,139
JG - Benevolent fund	-	4,391	-	-	-	4,391
JG - Choir fund	-	3,105	-	-	-	3,105
JG - Flower fund	-	806	-	-	-	806
JG - Christian Action fund	-	5,752	-	-	-	5,752
Total restricted funds	35,885	18,553	2,400	-	-	52,038
Endowment funds						
Benevolent fund	41,634	-	-	3,858	-	45,492
Comrie fund	12,536	-	-	875	-	13,411
AC Cooper fund	98,468	-	-	9,290	-	107,758
Flower fund	1,238	-	-	11	-	1,249
Total endowment funds	153,876	-	-	14,034	-	167,910
Total funds	1,031,753	430,454	392,563	25,707	-	1,095,351

Explanation of funds overleaf

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

12. Funds movements (continued)

Explanation of funds

Unrestricted funds:

The General fund represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is designated or restricted.

The Designated Fabric fund represents the funds set aside by the Trustees for the maintenance of the Church properties.

The Designated Swing Cafe fund represents the net funds arising from the running of the Swing Café which will be used to refurbish the Church kitchen.

The Designated Boys Brigade fund represents the funds held on deposit set aside for a possible future BB organisation.

The Designated JG - Ministerial assistance fund represents funds set aside by the Trustees to provide assistance for the minster if it should be required.

The Designated JG - Organ fund represents the funds set aside by the Trustees to provide maintenance of the church organ.

The Designated JG - fabric fund represents the funds set aside by the Trustees to provide maintenance of the church, halls and manse at Juniper Green.

Restricted funds:

The Benevolent fund represents income from the endowment fund to be used for the poor and needy of the Parish.

The Comrie fund represents income from the endowment fund used to maintain the Colinton 900 gates and to provide flowers for the church, church buildings and flowerbeds.

The Flower fund represents income from the endowment fund to provide flowers in the Church.

The Colinton Youth Initiative fund represents funds received for youth projects in the Parish.

The Organ and other music fund represents funds received for the maintenance of the organ and other music provision.

The Tristan Moxey fund represents funds received for the support of children and families.

The Praise fund represents funds received to support praise activities.

The JG - Nurture fund represents funds received to provide Christian literature and nurture.

The JG - Kids' Church fund represents funds received to provide resources for Kids' Church.

The JG - Youth fund represents funds received to provide resources for church teenagers.

The JG - Benevolent fund represents funds received to be used at the discretion of the Trustees.

The JG - Choir fund represents funds received to provide music resources for the church.

The JG - Flower fund represents funds received to provide flowers for display in the church.

The JG - Christian Action fund represents funds received to provide support for those in need within the community.

The North Merchiston mission fund represents funds received from Edinburgh Presbytery for mission/communing with the local community.

Endowment funds:

The Benevolent fund represents an endowment received in 1831 for the benefit of the sick and needy of the Parish.

The Comrie fund represents an endowment created from the legacy of Leslie Comrie, the income used to maintain the Colinton 900 gates and to provide flowers for the church, church buildings and flowerbeds.

The AC Cooper fund represents an endowment created from the legacy of Alexander Cooper in 1994, the income used for any church purposes.

The Flower fund represents an endowment created from funds donated by May Cameron and Jean Cooper, the income used to provide flowers in the Church.

13. Trustee and related party transactions

Trustee, Florence Kinnear, received remuneration for her role as Organist of £5,585 (2024: £2,844).

Unrestricted donations (including gift aid) by Trustees of the Charity amounted to £41,983 (2024: £39,551).

The Church held a special collection during Christmas and split the donations between 3 charities, one being to Love from Jamie (see note 14) which is a charity run by trustee Martin Elliot and his wife.

There were no other transactions with trustees or related parties during the year (2024: nil).

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

14. Charitable donations and collections for third parties

The Church members had a special collection for our locum Matthew Ross and gifted him £2,055.

£218 was raised for the Poppy Appeal in collection tins at our Remembrance Services.

The Church held a special collection in the year and donated to the following organisations:

	2025	2024
	£	£
Christian Aid	536	505
CHAS	536	505
Love from Jamie	536	505
	1,608	1,515

15. Operating lease commitments

At 31 December 2025, the Charity had no remaining commitments in relation to an operating lease on the photocopier.

16. Pension commitments

A former Associate Minister employed by the Church is a member of the Church of Scotland Defined Benefit pension scheme which is now closed to future accrual in respect of that employee. A contingent liability exists where contributions could be required towards a deficit arising in relation to that employee's pension.

The Charity operates an auto-enrolment pension scheme with NEST for all eligible employees. Employer contributions to the scheme are disclosed in note 7.

17. Volunteers

The Church benefits from the services of many volunteers from within the congregation: in supporting Sunday worship, in teaching at our children and youth based programmes on a Sunday morning, in helping with hospitality and administration, in encouraging fundraising for Christian Aid and other charities, and in volunteering on other outreach services we provide to our local community. We are indebted to all those who minister on our behalf in this way.

Edinburgh Pentlands Parish Church of Scotland

Notes to the financial statements

For the year ended 31 December 2025

Appendix 1

Funds held on behalf of the congregation by the Church of Scotland General Trustees

Consolidated Fabric Fund

2025

£

Capital account

At cost

Balance at start of year	42,429
Transfer from temporary fund	889,435
Purchase of new manse	(900,000)
Balance at end of year	<u>31,864</u>

At market value

43,851

Revenue account

Balance at start of year	2,391
Investment income (Growth, income and deposit funds plus interest)	32,404
Administration costs	(320)
Balance at end of year	<u>34,475</u>

Temporary account

Balance at start of year	889,435
Transfer to capital account	(889,435)
Advance on purchase of new manse	(51,000)
Advance on registration dues	(930)
Balance at end of year	<u>(51,930)</u>

The Church can apply to drawdown these funds for expenditure on fabric by submitting a claim to the General Trustees.